

SUPPLEMENTARY INFORMATION

FOND DU LAC COUNTY, WISCONSIN
Schedule of Revenues and Other Financing Sources
Budget and Actual
General Fund
Year Ended December 31, 2012

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Taxes				
Property Taxes	\$ 17,489,001	\$ 17,838,971	\$ 17,833,323	\$ (5,648)
Sales and Use Taxes	1,201,607	1,201,607	1,422,286	220,679
Interest/Penalty on Taxes	727,000	727,000	862,630	135,630
Total Taxes	19,417,608	19,767,578	20,118,239	350,661
Intergovernmental				
State Aid	220,000	220,000	225,012	5,012
State Shared Taxes	2,694,123	2,694,123	2,714,418	20,295
Court System	491,322	490,272	477,669	(12,603)
District Attorney	195,700	158,400	101,607	(56,793)
County Clerk/Elections	48,435	48,435	-	(48,435)
County Treasurer	48,000	48,000	45,169	(2,831)
Misc Nondept Rev-Pilt	51,500	51,500	53,877	2,377
Sheriff/Jail	61,000	61,000	81,954	20,954
Emergency Management	119,000	119,000	132,250	13,250
Health Department	644,727	647,329	683,831	36,502
Senior Services	431,162	431,162	434,376	3,214
Family Support	1,099,550	1,084,870	1,080,622	(4,248)
Veterans Services	13,000	13,000	13,000	-
County Extension Office	1,135	1,135	-	(1,135)
Farmland Preservation	58,838	58,838	58,838	-
Parks/Planning	20,000	20,000	24,271	4,271
Recreation Trails	90,900	147,235	108,247	(38,988)
Land Records	300	300	300	-
Land & Water Conservation	225,965	225,037	159,538	(65,499)
Environmental Services	69,550	69,550	26,109	(43,441)
Housing/Economic Development	136,673	136,673	136,673	-
Total Intergovernmental	6,720,880	6,725,859	6,557,761	(168,098)
Licenses and Permits				
County Clerk	31,240	31,240	30,736	(504)
Court System	350	350	400	50
Health Department	186,775	186,775	184,079	(2,696)
Human Resource	100	100	-	(100)
Sheriff	1,500	1,500	1,806	306
Zoning/Environmental Services	171,540	170,840	184,979	14,139
Total Licenses and Permits	391,505	390,805	402,000	11,195
Fines and Forfeits				
Court System	655,000	692,300	666,154	(26,146)
Environmental Services	5,000	5,000	2,155	(2,845)
Total Fines and Forfeits	660,000	697,300	668,309	(28,991)

(Continued)

FOND DU LAC COUNTY, WISCONSIN
Schedule of Revenues and Other Financing Sources (continued)
Budget and Actual
General Fund
Year Ended December 31, 2012

Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
Original	Final		

Revenues:

Public Charges for Services

County Board	250	250	447	197
Clerk of Courts	361,900	361,900	379,861	17,961
Probate	28,000	28,000	33,061	5,061
Family Court Commissioner	41,500	41,500	42,273	773
Morgue	125,378	125,378	131,236	5,858
District Attorney	18,000	18,000	25,740	7,740
Misdemeanor Diversion	40,000	40,000	37,716	(2,284)
Corporation Counsel	20,000	20,000	18,641	(1,359)
County Clerk	25	25	185	160
Human Resources	25	25	57	32
Information Systems	9,400	9,400	8,100	(1,300)
Finance Department	1,100	1,100	1,095	(5)
County Treasurer	18,500	18,500	31,511	13,011
Government Center	-	-	145	145
Land Information	200	200	38	(162)
Central Services	700	700	268	(432)
Jail Building	130,000	130,000	130,000	-
Register of Deeds	451,600	457,925	578,784	120,859
Land Records	255,545	255,545	286,488	30,943
Sheriff	170,500	170,500	179,354	8,854
Communication Infrastructure	-	9,300	600	(8,700)
Deputy Reserves	30,193	30,193	29,533	(660)
Dispatch	100	100	503	403
Jail	522,720	522,720	652,896	130,176
Health Department	678,800	807,320	781,276	(26,044)
Family Support	23,400	23,400	18,128	(5,272)
Senior Services	31,000	31,000	47,308	16,308
Parks	83,760	83,760	94,461	10,701
Fairgrounds	142,350	142,350	116,288	(26,062)
County Extension Office	31,020	31,020	35,991	4,971
Land & Water Conservation	8,120	8,120	10,931	2,811
Planning	7,800	13,440	20,257	6,817
Environmental Services	-	-	106	106
Total Public Charges for Services	3,231,886	3,381,671	3,693,278	311,607

Intergovernmental Charges for Services

Clerk of Courts	14,000	14,000	19,660	5,660
State Special Charges	10,233	10,233	10,233	-
Morgue/Medical Examiner	547,500	547,500	461,123	(86,377)
Information Systems	4,200	4,200	3,900	(300)
Elections	31,000	31,000	44,572	13,572
County Treasurer	28,000	28,000	24,912	(3,088)

(Continued)

FOND DU LAC COUNTY, WISCONSIN
Schedule of Revenues and Other Financing Sources (continued)
Budget and Actual
General Fund
Year Ended December 31, 2012

Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)	
Original	Final			
Revenues:				
Intergovernmental Charges for Services				
Central Services	-	-	171	171
Telecommunication	165,690	165,690	167,252	1,562
Government Center	353,425	354,765	317,401	(37,364)
Register of Deeds	5,000	5,000	4,800	(200)
Land Information	200	6,200	6,033	(167)
Land Records	-	-	81	81
Sheriff	10,000	10,000	30,539	20,539
Dispatch Center	100	100	-	(100)
Jail	1,002,500	1,002,500	474,001	(528,499)
Health Department	62,050	82,050	105,002	22,952
Senior Services	409,000	409,000	443,683	34,683
County Extension Office	29,691	29,691	45,596	15,905
Farmland Preservation	17,500	17,500	8,370	(9,130)
Total Intergovernmental Charges for Services	2,690,089	2,717,429	2,167,329	(550,100)
Interdepartmental Charges for Services				
Clerk of Courts	3,270	3,270	2,173	(1,097)
Probate	125	125	87	(38)
Family Court Commissioner	100,000	100,000	93,805	(6,195)
Corporation Counsel	70,000	70,000	70,232	232
District Attorney	45,000	45,000	33,556	(11,444)
Information Systems	738,265	738,265	738,265	-
Misc. Revenue	21,056	21,056	21,056	-
Finance Department	2,800	2,800	1,373	(1,427)
Indirect Cost Allocation	644,008	644,008	914,141	270,133
Land Information	87,470	87,470	86,348	(1,122)
Central Services	59,000	59,000	54,245	(4,755)
Portland St. Property	83,300	83,300	85,280	1,980
RM Meeting Room	1,500	1,500	-	(1,500)
Elm St. Property	19,200	19,200	19,200	-
Sheriff	150,000	150,000	142,897	(7,103)
Jail	75,000	75,000	10,920	(64,080)
Health Department	400,000	400,000	387,616	(12,384)
Family Support	110	110	-	(110)
Senior Services	158,000	158,000	223,541	65,541
County Extension Office	4,250	4,250	4,250	-
Land/Water Conserv Admin	-	-	120	120
Total Interdepartmental Charges for Services	2,662,354	2,662,354	2,889,105	226,751

(Continued)

FOND DU LAC COUNTY, WISCONSIN
Schedule of Revenues and Other Financing Sources (continued)
Budget and Actual
General Fund
Year Ended December 31, 2012

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Miscellaneous				
Land, Buildings and Equipment				
Rentals	31,640	26,000	26,521	521
Sale of Property, Equipment and				
Materials	68,036	68,036	83,564	15,528
Interest Income	478,500	478,500	243,096	(235,404)
Insurance Recoveries	-	-	47,169	47,169
Restitution	-	-	167	167
Prior Year Revenue	4,000	4,000	700	(3,300)
CDBG Loan Repayments	-	-	190,303	190,303
Donations	49,550	49,550	104,500	54,950
Unclassified	203,546	435,217	403,232	(31,985)
Total Miscellaneous	835,272	1,061,303	1,099,252	37,949
Total Revenues	36,609,594	37,404,299	37,595,273	190,974
Other Financing Sources:				
Transfers In	14,703	14,703	2,598,823	2,584,120
Total Revenues and Other Financing Sources	\$ 36,624,297	\$ 37,419,002	\$ 40,194,096	\$ 2,775,094

FOND DU LAC COUNTY, WISCONSIN
Schedule of Expenditures and Other Financing Uses
Budget and Actual
General Fund
Year Ended December 31, 2012

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Expenditures:				
General Government				
County Board				
Salaries, Wages and Benefits	\$ 91,260	\$ 91,260	91,471	\$ (211)
Other Operating Expenditures	49,850	49,850	43,464	6,386
Total Expenditures	141,110	141,110	134,935	6,175
Commissions and Committees				
Salaries, Wages and Benefits	8,690	8,690	5,939	2,751
Other Operating Expenditures	3,310	3,310	2,643	667
Total Expenditures	12,000	12,000	8,582	3,418
Clerk of Courts				
Salaries, Wages and Benefits	1,579,600	1,558,610	1,508,935	49,675
Other Operating Expenditures	870,920	870,920	864,591	6,329
Total Expenditures	2,450,520	2,429,530	2,373,526	56,004
Probate Office				
Salaries, Wages and Benefits	131,560	129,800	131,325	(1,525)
Other Operating Expenditures	98,690	99,690	82,354	17,336
Total Expenditures	230,250	229,490	213,679	15,811
Family Court Commissioner				
Salaries, Wages and Benefits	314,745	306,695	302,309	4,386
Capital Outlay	7,050	7,050	7,120	(70)
Other Operating Expenditures	20,350	20,350	17,453	2,897
Total Expenditures	342,145	334,095	326,882	7,213
Medical Examiner/Morgue				
Salaries, Wages and Benefits	872,165	780,800	724,289	56,511
Capital Outlay	7,750	7,750	1,480	6,270
Other Operating Expenditures	132,765	132,765	125,379	7,386
Total Expenditures	1,012,680	921,315	851,148	70,167
District Attorney				
Salaries, Wages and Benefits	288,600	286,130	282,488	3,642
Capital Outlay	-	-	118	(118)
Other Operating Expenditures	244,600	262,243	200,203	62,040
Total Expenditures	533,200	548,373	482,809	65,564
Victim/Witness Program				
Salaries, Wages and Benefits	131,500	130,450	132,558	(2,108)
Other Operating Expenditures	9,780	9,780	8,803	977
Total Expenditures	141,280	140,230	141,361	(1,131)

(Continued)

FOND DU LAC COUNTY, WISCONSIN
Schedule of Expenditures and Other Financing Uses
Budget and Actual
General Fund
Year Ended December 31, 2012

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Expenditures:				
General Government				
Misdemeanor Diversion				
Other Operating Expenditures	126,100	165,562	62,790	102,772
Total Expenditures	126,100	165,562	62,790	102,772
Corporation Counsel				
Salaries, Wages and Benefits	348,750	344,770	342,753	2,017
Other Operating Expenditures	74,600	74,600	64,592	10,008
Total Expenditures	423,350	419,370	407,345	12,025
County Executive				
Salaries, Wages and Benefits	198,910	198,200	198,140	60
Capital Outlay	1,200	1,200	1,165	35
Other Operating Expenditures	9,165	9,165	8,224	941
Total Expenditures	209,275	208,565	207,529	1,036
Administration				
Salaries, Wages and Benefits	139,350	138,340	138,787	(447)
Capital Outlay	-	800	885	(85)
Other Operating Expenditures	16,560	25,876	27,987	(2,111)
Total Expenditures	155,910	165,016	167,659	(2,643)
County Clerk				
Salaries, Wages and Benefits	184,005	174,670	152,450	22,220
Capital Outlay	900	900	841	59
Other Operating Expenditures	13,220	13,220	13,319	(99)
Total Expenditures	198,125	188,790	166,610	22,180
Elections				
Salaries, Wages and Benefits	41,930	40,860	41,939	(1,079)
Capital Outlay	51,795	51,795	1,126	50,669
Other Operating Expenditures	66,825	73,825	91,262	(17,437)
Total Expenditures	160,550	166,480	134,327	32,153
Animal Licenses -other	4,740	4,740	3,945	795
Human Resources				
Salaries, Wages and Benefits	271,225	287,875	271,144	16,731
Capital Outlay	4,000	4,000	4,000	-
Other Operating Expenditures	67,355	68,355	55,174	13,181
Total Expenditures	342,580	360,230	330,318	29,912

(Continued)

FOND DU LAC COUNTY, WISCONSIN
Schedule of Expenditures and Other Financing Uses
Budget and Actual
General Fund
Year Ended December 31, 2012

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Expenditures:				
General Government				
Information Systems				
Salaries, Wages and Benefits	741,350	752,430	752,709	(279)
Capital Outlay	239,450	257,450	250,765	6,685
Other Operating Expenditures	183,920	235,920	147,913	88,007
Total Expenditures	1,164,720	1,245,800	1,151,387	94,413
Finance Department				
Salaries, Wages and Benefits	434,485	430,215	429,889	326
Other Operating Expenditures	240,300	240,300	226,498	13,802
Total Expenditures	674,785	670,515	656,387	14,128
County Treasurer				
Salaries, Wages and Benefits	239,325	246,065	242,696	3,369
Capital Outlay	1,850	4,550	3,714	836
Other Operating Expenditures	109,435	119,905	104,445	15,460
Total Expenditures	350,610	370,520	350,855	19,665
Land Information				
Salaries, Wages and Benefits	319,605	336,634	332,827	3,807
Capital Outlay	3,400	3,400	682	2,718
Other Operating Expenditures	59,900	60,600	57,691	2,909
Total Expenditures	382,905	400,634	391,200	9,434
Purchasing				
Salaries, Wages and Benefits	128,350	127,680	127,690	(10)
Other Operating Expenditures	7,170	11,170	4,959	6,211
Total Expenditures	135,520	138,850	132,649	6,201
Risk Management - other	126,000	131,657	97,096	34,561
Telecommunications				
Salaries, Wages and Benefits	26,255	25,945	25,623	322
Capital Outlay	100,000	178,379	-	178,379
Other Operating Expenditures	143,475	143,475	124,791	18,684
Total Expenditures	269,730	347,799	150,414	197,385
Central Services				
Salaries, Wages and Benefits	41,870	41,870	42,011	(141)
Other Operating Expenditures	72,725	72,725	61,180	11,545
Total Expenditures	114,595	114,595	103,191	11,404

(Continued)

FOND DU LAC COUNTY, WISCONSIN
Schedule of Expenditures and Other Financing Uses
Budget and Actual
General Fund
Year Ended December 31, 2012

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Expenditures:				
General Government				
Buildings and Grounds				
Salaries, Wages and Benefits	329,595	332,825	320,345	12,480
Capital Outlay	130,000	133,399	69,451	63,948
Other Operating Expenditures	901,630	920,368	818,653	101,715
Total Expenditures	1,361,225	1,386,592	1,208,449	178,143
Administrative Car Pool-Other	10,100	10,100	8,818	1,282
Register of Deeds				
Salaries, Wages and Benefits	279,355	273,720	275,776	(2,056)
Capital Outlay	-	42,100	32,521	9,579
Other Operating Expenditures	112,991	198,125	63,139	134,986
Total Expenditures	392,346	513,945	371,436	142,509
Land Records				
Salaries, Wages and Benefits	69,405	68,825	67,590	1,235
Capital Outlay	9,200	9,200	9,191	9
Other Operating Expenditures	201,716	220,088	186,874	33,214
Total Expenditures	280,321	298,113	263,655	34,458
Section Corner-Other Operating Exp	-	328	328	-
Miscellaneous Nondepartment Revenues				
Other Operating Expenditures	-	56,965	136,285	(79,320)
Future Budget Adjustments	(636,340)	(30,000)	-	(30,000)
Total Expenditures	(636,340)	26,965	136,285	(109,320)
Miscellaneous Nondepartment Expenditures				
Other Operating Expenditures	500	500	16	484
Total General Government	11,110,832	12,091,809	11,035,611	1,056,198
Public Safety				
Sheriff				
Salaries, Wages and Benefits	5,640,291	5,611,931	5,555,913	56,018
Capital Outlay	409,500	472,830	198,072	274,758
Other Operating Expenditures	799,070	891,360	788,495	102,865
Total Expenditures	6,848,861	6,976,121	6,542,480	433,641

(Continued)

FOND DU LAC COUNTY, WISCONSIN
Schedule of Expenditures and Other Financing Uses
Budget and Actual
General Fund
Year Ended December 31, 2012

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Expenditures:				
Public Safety				
Dispatch Center				
Salaries, Wages and Benefits	1,855,055	1,862,045	1,841,972	20,073
Capital Outlay	4,500	11,030	9,444	1,586
Other Operating Expenditures	359,836	373,626	322,763	50,863
Total Expenditures	2,219,391	2,246,701	2,174,179	72,522
Communication Infrastructure				
Capital Outlay	40,000	40,000	34,276	5,724
Other Operating Expenditures	79,370	88,670	63,035	25,635
Total Expenditures	119,370	128,670	97,311	31,359
Deputy Reserves				
Salaries, Wages and Benefits	31,693	31,693	29,350	2,343
Jail				
Salaries, Wages and Benefits	5,116,576	5,112,976	4,949,018	163,958
Capital Outlay	59,800	62,418	31,179	31,239
Other Operating Expenditures	1,334,800	1,337,675	1,329,833	7,842
Total Expenditures	6,511,176	6,513,069	6,310,030	203,039
Jail Building Maintenance-other	540,550	540,550	482,451	58,099
Emergency Management				
Salaries, Wages and Benefits	195,060	195,580	194,002	1,578
Capital Outlay	10,000	10,000	-	10,000
Other Operating Expenditures	105,021	105,021	96,415	8,606
Total Expenditures	310,081	310,601	290,417	20,184
County Ambulance-other	279,222	279,222	279,222	-
Total Public Safety	16,860,344	17,026,627	16,205,440	821,187
Health and Human Services				
Health Department				
Salaries, Wages and Benefits	1,721,990	1,739,170	1,714,739	24,431
Other Operating Expenditures	326,190	641,190	682,005	(40,815)
Total Expenditures	2,048,180	2,380,360	2,396,744	(16,384)

(Continued)

FOND DU LAC COUNTY, WISCONSIN
Schedule of Expenditures and Other Financing Uses
Budget and Actual
General Fund
Year Ended December 31, 2012

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Expenditures:				
Health and Human Services				
Inspection Program				
Salaries, Wages and Benefits	186,680	184,800	180,017	4,783
Capital Outlay	-	2,600	-	2,600
Other Operating Expenditures	36,878	44,714	38,786	5,928
Total Expenditures	223,558	232,114	218,803	13,311
Home Health				
Salaries, Wages and Benefits	432,085	403,105	354,144	48,961
Other Operating Expenditures	99,877	99,877	81,712	18,165
Total Expenditures	531,962	502,982	435,856	67,126
Tobacco Control				
Salaries, Wages and Benefits	111,315	119,606	116,298	3,308
Capital Outlay	-	5,100	9,823	(4,723)
Other Operating Expenditures	11,836	71,530	43,211	28,319
Total Expenditures	123,151	196,236	169,332	26,904
Public Health Consortium-Quad County				
Salaries, Wages and Benefits	20,000	20,000	10,349	9,651
Total Expenditures	20,000	20,000	10,349	9,651
WIC (Women, Infants, Children)				
Salaries, Wages and Benefits	370,395	376,785	376,496	289
Other Operating Expenditures	69,125	66,099	48,156	17,943
Total Expenditures	439,520	442,884	424,652	18,232
Family Support				
Salaries, Wages and Benefits	948,830	926,590	919,783	6,807
Capital Outlay	4,900	4,900	4,285	615
Other Operating Expenditures	427,818	427,818	365,967	61,851
Total Expenditures	1,381,548	1,359,308	1,290,035	69,273
Transportation/Senior Services				
Salaries, Wages and Benefits	571,110	577,420	545,486	31,934
Capital Outlay	4,000	4,000	1,308	2,692
Other Operating Expenditures	533,738	1,283,391	520,846	762,545
Total Expenditures	1,108,848	1,864,811	1,067,640	797,171

(Continued)

FOND DU LAC COUNTY, WISCONSIN
Schedule of Expenditures and Other Financing Uses
Budget and Actual
General Fund
Year Ended December 31, 2012

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Expenditures:				
Health and Human Services				
Veterans Services				
Salaries, Wages and Benefits	155,940	154,740	153,345	1,395
Capital Outlay	800	2,300	2,351	(51)
Other Operating Expenditures	64,250	71,650	55,567	16,083
Total Expenditures	220,990	228,690	211,263	17,427
CASA	48,000	48,000	48,000	-
Volunteer Center	3,000	3,000	3,000	-
Total Health and Human Services	6,148,757	7,278,385	6,275,674	1,002,711
Culture, Recreation and Education				
Library-other	1,240,820	1,240,820	1,240,820	-
Parks				
Salaries, Wages and Benefits	212,695	207,775	210,014	(2,239)
Capital Outlay	49,400	55,130	22,963	32,167
Other Operating Expenditures	165,247	184,842	145,780	39,062
Total Expenditures	427,342	447,747	378,757	68,990
Fairgrounds				
Salaries, Wages and Benefits	207,780	206,320	205,651	669
Capital Outlay	154,950	159,550	126,005	33,545
Other Operating Expenditures	210,278	221,278	226,593	(5,315)
Total Expenditures	573,008	587,148	558,249	28,899
County Extension Office				
Salaries, Wages and Benefits	221,315	225,065	216,708	8,357
Capital Outlay	5,500	5,500	5,177	323
Other Operating Expenditures	360,811	431,358	301,019	130,339
Total Expenditures	587,626	661,923	522,904	139,019
UW Center-Fond du Lac Campus				
Capital Outlay	85,000	95,000	113,551	(18,551)
Other Operating Expenditures	80,150	109,650	78,916	30,734
Total Expenditures	165,150	204,650	192,467	12,183
Recreation Trails-other	136,600	213,235	131,483	81,752
Total Culture, Recreation and Education	3,130,546	3,355,523	3,024,680	330,843

(Continued)

FOND DU LAC COUNTY, WISCONSIN
Schedule of Expenditures and Other Financing Uses
Budget and Actual
General Fund
Year Ended December 31, 2012

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Expenditures:				
Conservation and Development				
Land/Water Conservation				
Salaries, Wages and Benefits	580,310	565,720	562,987	2,733
Capital Outlay	19,700	26,200	21,889	4,311
Other Operating Expenditures	375,217	381,617	243,369	138,248
Total Expenditures	975,227	973,537	828,245	145,292
Stormwater				
Other Operating Expenditures	22,500	23,351	15,280	8,071
Total Expenditures	22,500	23,351	15,280	8,071
Planning				
Salaries, Wages and Benefits	170,250	168,670	169,677	(1,007)
Capital Outlay	3,200	3,200	2,245	955
Other Operating Expenditures	62,920	62,920	52,635	10,285
Total Expenditures	236,370	234,790	224,557	10,233
Natural Beauty Council-other	260	260	414	(154)
County Promotion-other	138,650	144,150	143,861	289
CDBG - Revolving Loan Fund	200,000	1,200,000	990,303	209,697
Environmental Services				
Salaries, Wages and Benefits	194,300	199,400	206,064	(6,664)
Capital Outlay	500	800	810	(10)
Other Operating Expenditures	90,639	90,739	31,832	58,907
Total Expenditures	285,439	290,939	238,706	52,233
Non-Metallic Mining				
Salaries, Wages and Benefits	36,625	36,115	36,373	(258)
Capital Outlay	1,500	1,500	1,104	396
Other Operating Expenditures	41,595	55,343	8,893	46,450
Total Expenditures	79,720	92,958	46,370	46,588
POWTS Maintenance Program				
Salaries, Wages and Benefits	57,275	56,575	57,683	(1,108)
Other Operating Expenditures	20,055	22,568	8,300	14,268
Total Expenditures	77,330	79,143	65,983	13,160
Total Conservation and Development	2,015,496	3,039,128	2,553,719	485,409

(Continued)

FOND DU LAC COUNTY, WISCONSIN
Schedule of Expenditures and Other Financing Uses
Budget and Actual
General Fund
Year Ended December 31, 2012

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Capital Outlay				
Building Improvements-Govt Center	-	17,400	27,291	(9,891)
Building Improvements-Highway	100,000	131,000	19,738	111,262
Building Improvements-UW Campus	25,000	25,000	17,655	7,345
Eqpmt/Bldg - Contingency	-	6,600	-	6,600
Major Projects - Contingency	50,000	17,409	-	17,409
Aeronautic Industrial Park/Hwy	194,297	86,935	86,935	-
Total Capital Outlay	369,297	284,344	151,619	132,725
 Total Expenditures	 39,635,272	 43,075,816	 39,246,743	 3,829,073
Other Financing Uses:				
Transfers out	94,273	94,273	495,590	(401,317)
 Total Expenditures and Other Financing Uses	 \$ 39,729,545	 \$ 43,170,089	 \$ 39,742,333	 \$ 3,427,756

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NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Fund

Special revenue funds are used to account for specific revenues that are legally restricted to expenditure for particular purposes.

Nutrition Program – This fund is used to account for the operations and maintenance of several nutrition sites and home-delivered meals program for the elderly.

Permanent Fund

Permanent funds are used to report resources that are legally restricted to the extent that only earnings, not principal, may be used for purposes that support the reporting government's programs.

Sheriff Canine Fund – This fund is used to account for funds endowed to the Sheriff's Department for the purpose of purchasing, training and caring for dogs used by the department.

FOND DU LAC COUNTY, WISCONSIN

Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2012

	Nutrition Program	Sheriff Canine Fund	Total Nonmajor Governmental Funds
ASSETS			
Cash and investments	\$ 9,646	\$ 64,001	\$ 73,647
Accounts receivable	1,675	-	1,675
Interest receivable	-	459	459
Inventories and prepaid items	2,166	-	2,166
	<hr/>		
TOTAL ASSETS	\$ 13,487	\$ 64,460	\$ 77,947
<hr/>			
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts payable	\$ 301	\$ -	\$ 301
Accrued payroll liabilities	13,186	-	13,186
Total Liabilities	13,487	-	13,487
<hr/>			
Fund Balances			
Non-spendable	2,166	-	2,166
Restricted	-	50,000	50,000
Assigned	-	14,460	14,460
Unassigned (deficit)	(2,166)	-	(2,166)
Total Fund Balances	-	64,460	64,460
<hr/>			
TOTAL LIABILITIES AND FUND BALANCES	\$ 13,487	\$ 64,460	\$ 77,947
<hr/>			

FOND DU LAC COUNTY, WISCONSIN

Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
Year Ended December 31, 2012

	Nutrition Program	Sheriff Canine Fund	Total Nonmajor Governmental Funds
Revenues			
Intergovernmental	\$ 317,413	\$ -	\$ 317,413
Public charges for services	125,622	-	125,622
Intergovernmental charges for services	11,225	-	11,225
Miscellaneous	3,083	1,994	5,077
Total Revenues	<u>457,343</u>	<u>1,994</u>	<u>459,337</u>
Expenditures			
Current			
Public safety	-	1,709	1,709
Health and human services	534,229	-	534,229
Total Expenditures	<u>534,229</u>	<u>1,709</u>	<u>535,938</u>
Excess (Deficit) of Revenues Over Expenditures	(76,886)	285	(76,601)
Other Financing Sources			
Transfers in	<u>70,274</u>	<u>-</u>	<u>70,274</u>
Net Change in Fund Balances	(6,612)	285	(6,327)
Fund Balances - Beginning of Year	<u>6,612</u>	<u>64,175</u>	<u>70,787</u>
Fund Balances - End of Year	<u>\$ -</u>	<u>\$ 64,460</u>	<u>\$ 64,460</u>

NONMAJOR PROPRIETARY FUNDS

Enterprise Funds

Enterprise Funds are used to account for operations (a) that are financed and operated in a manner similar to private business enterprises – where the intent of the governing body is that the cost (expenses including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenue earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes.

Golf Course Fund – This fund is used to account for the operations and maintenance of the County's golf course.

Landfill Fund – This fund is used to account for the operations and maintenance of the County's closed sanitary landfill, which served as a solid waste disposal site, and the development costs of a new site.

FOND DU LAC COUNTY, WISCONSIN

Combining Statement of Net Position

Nonmajor Proprietary Funds

December 31, 2012

	Golf Course	Landfill	Total Nonmajor Proprietary Funds
ASSETS			
Current Assets			
Cash and investments	\$ 22,362	\$ -	\$ 22,362
Taxes receivable	-	84,780	84,780
Accounts receivable	368	8,160	8,528
Inventories and prepaid items	5,129	40,000	45,129
Total Current Assets	<u>27,859</u>	<u>132,940</u>	<u>160,799</u>
Capital Assets			
Land/land improvements	2,723,964	498,204	3,222,168
Buildings/building improvements	277,363	-	277,363
Machinery and equipment	1,045,364	10,640	1,056,004
Less accumulated depreciation	(2,324,081)	(118,204)	(2,442,285)
Total Capital Assets - Net	<u>1,722,610</u>	<u>390,640</u>	<u>2,113,250</u>
TOTAL ASSETS	<u>1,750,469</u>	<u>523,580</u>	<u>2,274,049</u>
LIABILITIES			
Current Liabilities			
Accounts payable	6,918	16,687	23,605
Accrued payroll liabilities	21,928	-	21,928
Due to other funds	1,389,735	42,456	1,432,191
Due to other governments	1,492	3,868	5,360
Unearned revenues	-	87,330	87,330
Current maturities of long-term obligations	12,414	-	12,414
Total Current Liabilities	<u>1,432,487</u>	<u>150,341</u>	<u>1,582,828</u>
Long-term Obligations			
Noncurrent portion of long-term obligations	<u>36,626</u>	<u>-</u>	<u>36,626</u>
TOTAL LIABILITIES	<u>1,469,113</u>	<u>150,341</u>	<u>1,619,454</u>
NET POSITION			
Net investment in capital assets	1,688,316	390,640	2,078,956
Unrestricted (deficit)	<u>(1,406,960)</u>	<u>(17,401)</u>	<u>(1,424,361)</u>
TOTAL NET POSITION	<u>\$ 281,356</u>	<u>\$ 373,239</u>	<u>\$ 654,595</u>

FOND DU LAC COUNTY, WISCONSIN

Combining Statement of Revenues, Expenses and Changes in Net Position

Nonmajor Proprietary Funds

Year Ended December 31, 2012

	Golf Course	Landfill	Total Nonmajor Proprietary Funds
Operating Revenues			
Public charges for services	\$ 958,685	\$ 16,320	\$ 975,005
Interdepartmental charges for services	8,038	-	8,038
Miscellaneous	3,885	-	3,885
Total Operating Revenues	<u>970,608</u>	<u>16,320</u>	<u>986,928</u>
Operating Expenses			
Public works	-	93,415	93,415
Culture, recreation and education	973,976	-	973,976
Depreciation	122,904	18,229	141,133
Total Operating Expenses	<u>1,096,880</u>	<u>111,644</u>	<u>1,208,524</u>
Operating Loss	<u>(126,272)</u>	<u>(95,324)</u>	<u>(221,596)</u>
Nonoperating Revenues (Expenses)			
Property taxes	-	101,980	101,980
Investment income	118	-	118
Payment in lieu of taxes	(51,500)	-	(51,500)
Interest expense	(4,119)	-	(4,119)
Gain on sale of capital assets	-	-	-
Total nonoperating revenue (expenses)	<u>(55,501)</u>	<u>101,980</u>	<u>46,479</u>
Change in Net Position	<u>(181,773)</u>	<u>6,656</u>	<u>(175,117)</u>
Net Position - Beginning of Year	<u>463,129</u>	<u>366,583</u>	<u>829,712</u>
Net Position - End of Year	<u>\$ 281,356</u>	<u>\$ 373,239</u>	<u>\$ 654,595</u>

FOND DU LAC COUNTY, WISCONSIN

Combining Statement of Cash Flows

Nonmajor Proprietary Funds

Year Ended December 31, 2012

	Golf Course	Landfill	Total Nonmajor Proprietary Funds
Cash Flows from Operating Activities			
Cash received from user charges	\$ 970,608	\$ 16,320	\$ 986,928
Cash payments to suppliers	(392,273)	(118,300)	(510,573)
Cash payments to employees	(468,086)	-	(468,086)
Net Cash Provided (Used) by Operating Activities	<u>110,249</u>	<u>(101,980)</u>	<u>8,269</u>
Cash Flows from Noncapital Financing Activities			
Property taxes	-	101,980	101,980
Cash Flows from Capital and Related Financing Activities			
Acquisition of capital assets	(34,730)	-	(34,730)
Principal payments on long-term debt	(10,514)	-	(10,514)
Payment in lieu of taxes	(51,500)	-	(51,500)
Interest payments on long-term debt	(2,219)	-	(2,219)
Net Cash Provided (Used) by Capital and Related Financing Activities	<u>(98,963)</u>	<u>-</u>	<u>(98,963)</u>
Cash Flows from Investing Activities			
Investment income	118	-	118
Net Increase in Cash and Cash Equivalents	11,404	-	11,404
Cash and Cash Equivalents - Beginning of Year	10,958	-	10,958
Cash and Cash Equivalents - End of Year	<u>\$ 22,362</u>	<u>\$ -</u>	<u>\$ 22,362</u>
Reconciliation of Operating Loss to Net			
Cash Provided (Used) by Operating Activities:			
Operating loss	\$ (126,272)	\$ (95,324)	\$ (221,596)
Adjustments to reconcile operating loss to net cash provided (used) by operating activities:			
Depreciation	122,904	18,229	141,133
Changes in assets and liabilities			
Accounts receivable	(368)	(8,160)	(8,528)
Inventories and prepaid items	(810)	-	(810)
Accounts payable	1,202	10,427	11,629
Accrued payroll liabilities	857	-	857
Due to other funds	125,952	(27,572)	98,380
Due to other governments	(1,313)	420	(893)
Unearned revenues	(373)	-	(373)
Other liabilities	(11,530)	-	(11,530)
Net Cash Provided (Used) by Operating Activities	<u>\$ 110,249</u>	<u>\$ (101,980)</u>	<u>\$ 8,269</u>

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DEBT SERVICE FUND

The Debt Service Fund is used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest and related costs, of the following issues:

General Obligation Corporate Purpose Bonds 2005 - This cost center is used to accumulate monies for the payment of the \$9,800,000 bonds issued to begin financing of major building remodeling and construction at the Jail Facility and Sheriff Admin Building.

General Obligation Promissory Notes 2006 – This cost center is used to accumulate monies for the payment of the \$3,415,000 notes issued to complete the financing of the major building remodeling and construction at the Jail Facility and Sheriff Administration Building, various project included in the County's five-year capital improvement plan, and improving parks, trails and the airport, and acquiring related equipment.

General Obligation Promissory Notes 2007 – This cost center is used to accumulate monies for the payment of the \$4,500,000 notes issued for the purpose of paying the costs of circuit court, medical examiner and health care center remodeling; upgrading the Sheriff/Dispatch Center radio/communication system; parks and fairgrounds facility improvements; highway projects; and various other projects included in the County's five-year capital improvement plan.

General Obligation Promissory Notes 2008 – This cost center is used to accumulate monies for the payment of the \$9,080,000 notes issued to refund the 1999 General Obligation Building Bonds and for the purpose of paying the cost of various projects included in the County's 2005 and 2007 five-year capital improvement plans.

General Obligation Promissory Notes 2009 – This cost center is used to accumulate monies for the payment of the \$6,885,000 notes issued to refund the 2001 General Obligation Bonds and for the purpose of paying the costs of various capital projects, including airport projects, building remodeling computer software upgrades, sheriff's equipment, highway projects, parks projects, communication/radio system equipment, airport industrial park projects, and county jail/corrections photo system software upgrade.

General Obligation Taxable Promissory Notes 2009 – This cost center is used to accumulate monies for the payment of the \$20,000,000 notes issued for the purpose of paying the cost of making an appropriation to the Fond du Lac County Economic Development Corporation which will provide financial assistance to Mercury Marine.

General Obligation Promissory Notes 2010 – This cost center is used to accumulate monies for the payment of the \$1,400,000 notes issued for the purpose of paying the cost of remodeling and expanding the Fairgrounds Expo Center.

General Obligation Taxable Refunding Bonds 2011 – This cost center is used to accumulate monies for the payment of the \$33,270,000 notes issued for the purpose of paying the cost of refunding certain taxable general obligations bonds and promissory notes originally issued in 2002, 2008, 2009 and 2010.

General Obligation Refunding Bonds 2012 – This cost center is used to accumulate monies for the payment of the \$8,125,000 notes issued for the purpose of paying the cost of advance refunding the callable portion of the general obligations corporate purpose bonds originally issued in 2005.

FOND DU LAC COUNTY, WISCONSIN
Balance Sheet
Debt Service Fund
December 31, 2012

	General Obligation Corporate Purpose Bonds 2005	General Obligation Promissory Notes 2006	General Obligation Promissory Notes 2007	General Obligation Promissory Notes 2008	General Obligation Promissory Notes 2009	General Obligation Taxable Promissory Notes 2009	General Obligation Taxable Refunding Bonds 2011	General Obligation Refunding Bonds 2012	Total Debt Service Fund
ASSETS									
Cash and investments	\$ 148,863	\$ -	\$ -	\$ -	\$ -	\$ 1,480,000	\$ 2,820,000	\$ -	\$ 4,448,863
Receivables									
Taxes	286,862	469,200	764,400	1,756,663	1,090,025	-	913,975	198,401	5,507,526
TOTAL ASSETS	\$ 435,725	\$ 469,200	\$ 764,400	\$ 1,756,663	\$ 1,090,025	\$ 1,480,000	\$ 3,733,975	\$ 198,401	\$ 9,956,389
DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES									
Deferred inflows of resources									
Property taxes	\$ 286,862	\$ 469,200	\$ 764,400	\$ 1,756,663	\$ 1,090,025	\$ -	\$ 913,975	\$ 198,401	\$ 5,507,526
Fund Balances									
Restricted	148,863	-	-	-	-	1,480,000	2,820,000	-	4,448,863
TOTAL DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 435,725	\$ 469,200	\$ 764,400	\$ 1,756,663	\$ 1,090,025	\$ 1,480,000	\$ 3,733,975	\$ 198,401	\$ 9,956,389

FOND DU LAC COUNTY, WISCONSIN
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual
Debt Service Fund
Year Ended December 31, 2012

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues				
Taxes				
Property	\$ 5,249,146	\$ 5,249,146	\$ 5,249,146	\$ -
County sales	2,619,383	2,619,383	2,793,744	174,361
Total Revenues	7,868,529	7,868,529	8,042,890	174,361
Expenditures				
Debt Service				
Principal	40,978,323	36,226,320	3,991,319	32,235,001
Interest and fiscal charges	2,360,661	2,513,378	2,369,620	143,758
Total Expenditures	43,338,984	38,739,698	6,360,939	32,378,759
Excess (Deficit) of Revenues Over Expenditures	(35,470,455)	(30,871,169)	1,681,951	32,553,120
Other Financing Sources (Uses)				
Long term debt issued	31,500,000	-	8,125,000	8,125,000
Loan repayment	5,000,000	3,400,000	3,274,500	(125,500)
Issuance premium on long term debt	-	-	153,313	153,313
Discount on long term debt	-	-	(132,524)	(132,524)
Debt issuance costs	-	-	(29,278)	(29,278)
Payment to escrow agent	-	-	(8,265,373)	(8,265,373)
Payment to current bondholder	-	-	(32,235,000)	(32,235,000)
Reserve for future principal payment	(1,000,000)	(4,400,000)	-	4,400,000
Transfers out	(29,545)	(29,545)	(24,440)	5,105
Total Other Financing Sources (Uses)	35,470,455	(1,029,545)	(29,133,802)	(28,104,257)
Net Change in Fund Balance	-	(31,900,714)	(27,451,851)	4,448,863
Fund Balance - Beginning of Year	31,900,714	31,900,714	31,900,714	-
Fund Balance - End of Year	\$ 31,900,714	\$ -	\$ 4,448,863	\$ 4,448,863

INTERNAL SERVICE FUNDS

Internal Service Funds are used to account for services provided by one department to other departments on a cost-reimbursement basis.

Health Self-Insurance Fund – This fund is used to account for the resources accumulated to provide health insurance and health reimbursement arrangements to county employees on a self funded basis.

Central Maintenance Fund – This fund is used to account for operation and maintenance services provided to county departments on a cost-reimbursement basis.

FOND DU LAC COUNTY, WISCONSIN

Combining Statement of Net Position

Internal Service Funds

December 31, 2012

	Health - HRA Insurance	Central Maintenance	Total Internal Service Funds
ASSETS			
Current Assets			
Cash and investments	\$ -	\$ 85,711	\$ 85,711
Taxes receivable	-	226,340	226,340
Accounts receivable	-	5,427	5,427
Inventories and prepaid items	-	15,427	15,427
Total Current Assets	-	332,905	332,905
Capital Assets			
Machinery and equipment	-	254,470	254,470
Less accumulated depreciation	-	(241,491)	(241,491)
Total Capital Assets - Net	-	12,979	12,979
TOTAL ASSETS	-	345,884	345,884
LIABILITIES			
Current Liabilities			
Accounts payable	-	2,065	2,065
Accrued payroll liabilities	-	47,639	47,639
Current maturities of long-term obligations	-	4,834	4,834
Total Current Liabilities	-	54,538	54,538
Long-term Obligations			
Noncurrent portion of long-term obligations	-	33,122	33,122
TOTAL LIABILITIES	-	87,660	87,660
DEFERRED INFLOWS OF RESOURCES			
Property taxes	-	226,340	226,340
NET POSITION			
Net investment in capital assets	-	12,979	12,979
Unrestricted	-	18,905	18,905
TOTAL NET POSITION	\$ -	\$ 31,884	\$ 31,884

FOND DU LAC COUNTY, WISCONSIN
Combining Statement of Revenues, Expenses and Changes in Net Position
Internal Service Funds
Year Ended December 31, 2012

	Health - HRA Insurance	Central Maintenance	Total Internal Service Funds
Operating Revenues			
Interdepartmental charges for services	\$ 771,625	\$ 330,866	\$ 1,102,491
Miscellaneous	-	2,703	2,703
Total Operating Revenues	771,625	333,569	1,105,194
Operating Expenses			
General government	635,256	566,379	1,201,635
Depreciation	-	8,702	8,702
Total Operating Expenses	635,256	575,081	1,210,337
Operating Income (Loss)	136,369	(241,512)	(105,143)
Nonoperating Revenues - property taxes	-	215,830	215,830
Income (loss) before transfers	136,369	(25,682)	110,687
Other Financing Sources (Uses)			
Transfer in	-	10,000	10,000
Transfer out	(136,369)	-	(136,369)
Total Other Financing Sources (Uses)	(136,369)	10,000	(126,369)
Change in Net Position	-	(15,682)	(15,682)
Net Position - Beginning of Year	-	47,566	47,566
Net Position - End of Year	\$ -	\$ 31,884	\$ 31,884

FOND DU LAC COUNTY, WISCONSIN

Combining Statement of Cash Flows

Internal Service Funds

Year Ended December 31, 2012

	Health Self Insurance	Central Maintenance	Total Internal Service Funds
Cash Flows from Operating Activities:			
Cash received from user charges	\$ 771,625	\$ 333,569	\$ 1,105,194
Cash payments to suppliers	(635,256)	(35,031)	(670,287)
Cash payments to employees	-	(536,089)	(536,089)
Net Cash Provided (Used) by Operating Activities	136,369	(237,551)	(101,182)
Cash Flows from Noncapital Financing Activities:			
Property taxes	-	215,830	215,830
Transfers in	-	10,000	10,000
Transfers out	(136,369)	-	(136,369)
Net Cash Provided (Used) by Noncapital Financing Activities	(136,369)	225,830	89,461
Cash Flows from Capital and Related Financing Activities:			
Acquisition of capital assets	-	(603)	(603)
Net Decrease in Cash and Cash Equivalents	-	(12,324)	(12,324)
Cash and Cash Equivalents - Beginning of Year	-	98,035	98,035
Cash and Cash Equivalents -End of Year	\$ -	\$ 85,711	\$ 85,711
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:			
Operating income (loss)	\$ 136,369	\$ (241,512)	\$ (105,143)
Adjustments to reconcile operating income to net cash provided (used) by operating activities:			
Depreciation	-	8,702	8,702
Changes in assets and liabilities			
Accounts receivable	-	(5,427)	(5,427)
Inventories and prepaid items	-	(59)	(59)
Accounts payable	-	(1,746)	(1,746)
Accrued payroll liabilities	-	3,058	3,058
Other liabilities/long-term obligations	-	(567)	(567)
Net Cash Provided (Used) by Operating Activities	\$ 136,369	\$ (237,551)	\$ (101,182)

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FIDUCIARY FUNDS

Agency Funds

Agency funds are used to account for assets held by the County as an agent for individuals, private organizations, other governments or other funds.

Patient Trust Fund – This fund is used to account for funds deposited by patients and disbursed on their behalf at the Health Care Center, Department of Social Services, Department of Community Programs and Rolling Meadows Nursing/Rehab Center.

District Attorney Fund – This fund is used to account for the receipt and disbursement of restitution payments from/to third parties.

Huber Law/Canteen Fund – This fund is used to account for funds deposited by inmates and disbursed on their behalf for huber law privileges and canteen activity at the County jail.

Clerk of Courts Fund – This fund is used to account for monies deposited by third parties for court ordered payments and disbursed on their behalf by the Clerk of Courts.

Tax Collection Fund – This fund is used to account for property tax funds collected on behalf of local municipalities and to account for funds due to the State of Wisconsin and other municipalities for the current year tax levy and delinquent special assessments.

FOND DU LAC COUNTY, WISCONSIN

Combining Balance Sheet

Agency Funds

December 31, 2012

	Patient Trust Fund	District Attorney Fund	Huber Law/ Canteen Fund	Clerk of Courts Fund	Tax Collection Fund	Total Agency Funds
ASSETS						
Cash and investments	\$ 130,345	\$ 16,038	\$ 93,315	\$ 1,864,121	\$ 15,211,864	\$ 17,315,683
Receivables						
Delinquent special assessments	-	-	-	-	333,580	333,580
Accounts	-	-	292	-	-	292
Due from other governments	-	-	-	-	1,150,915	1,150,915
TOTAL ASSETS	\$ 130,345	\$ 16,038	\$ 93,607	\$ 1,864,121	\$ 16,696,359	\$ 18,800,470
LIABILITIES						
Accounts payable	\$ -	\$ 9,497	\$ 41,320	\$ 266,554	\$ -	\$ 317,371
Due to other governments	-	-	249	2,495	16,696,359	16,699,103
Other liabilities	130,345	6,541	52,038	1,595,072	-	1,783,996
TOTAL LIABILITIES	\$ 130,345	\$ 16,038	\$ 93,607	\$ 1,864,121	\$ 16,696,359	\$ 18,800,470

FOND DU LAC COUNTY, WISCONSIN
Combining Statement of Changes in Assets and Liabilities
All Agency Funds
December 31, 2012

	Balance January 1 2012		Additions		Deductions		Balance December 31 2012
PATIENT TRUST FUND							
Assets							
Cash and investments	\$ 134,157	\$	1,027,853	\$	1,031,665	\$	130,345
Total Assets	<u>\$ 134,157</u>	<u>\$</u>	<u>1,027,853</u>	<u>\$</u>	<u>1,031,665</u>	<u>\$</u>	<u>130,345</u>
Liabilities							
Other liabilities	\$ 134,157	\$	1,027,853	\$	1,031,665	\$	130,345
Total Liabilities	<u>\$ 134,157</u>	<u>\$</u>	<u>1,027,853</u>	<u>\$</u>	<u>1,031,665</u>	<u>\$</u>	<u>130,345</u>
DISTRICT ATTORNEY FUND							
Assets							
Cash and investments	\$ 9,959	\$	53,659	\$	47,580	\$	16,038
Total Assets	<u>\$ 9,959</u>	<u>\$</u>	<u>53,659</u>	<u>\$</u>	<u>47,580</u>	<u>\$</u>	<u>16,038</u>
Liabilities							
Accounts payable	\$ 786	\$	56,070	\$	47,359	\$	9,497
Other liabilities	9,173		53,723		56,355		6,541
Total Liabilities	<u>\$ 9,959</u>	<u>\$</u>	<u>109,793</u>	<u>\$</u>	<u>103,714</u>	<u>\$</u>	<u>16,038</u>
HUBER LAW/CANTEEN FUND							
Assets							
Cash and investments	\$ 96,495	\$	32,008	\$	35,188	\$	93,315
Receivables							
Accounts	416		292		416		292
Total Assets	<u>\$ 96,911</u>	<u>\$</u>	<u>32,300</u>	<u>\$</u>	<u>35,604</u>	<u>\$</u>	<u>93,607</u>
Liabilities							
Accounts payable	\$ 30,613	\$	50,384	\$	39,677	\$	41,320
Due to other governments	353		2,478		2,582		249
Other liabilities	65,945		2,093		16,000		52,038
Total Liabilities	<u>\$ 96,911</u>	<u>\$</u>	<u>54,955</u>	<u>\$</u>	<u>58,259</u>	<u>\$</u>	<u>93,607</u>

FOND DU LAC COUNTY, WISCONSIN
Combining Statement of Changes in Assets and Liabilities
All Agency Funds
December 31, 2012

	Balance January 1 2012	Additions	Deductions	Balance December 31 2012
CLERK OF COURTS FUND				
Assets				
Cash and investments	\$ 1,012,455	\$ 1,984,015	\$ 1,132,349	\$ 1,864,121
Total Assets	<u>\$ 1,012,455</u>	<u>\$ 1,984,015</u>	<u>\$ 1,132,349</u>	<u>\$ 1,864,121</u>
Liabilities				
Accounts payable	\$ 323,784	\$ 266,554	\$ 323,784	\$ 266,554
Due to other governments	3,857	2,495	3,857	2,495
Other liabilities	684,814	1,714,966	804,708	1,595,072
Total Liabilities	<u>\$ 1,012,455</u>	<u>\$ 1,984,015</u>	<u>\$ 1,132,349</u>	<u>\$ 1,864,121</u>
TAX COLLECTION FUND				
Assets				
Cash and investments	\$ 13,720,926	\$ 16,527,091	\$ 15,036,153	\$ 15,211,864
Receivables				
Delinquent special assessments	252,853	334,369	253,642	333,580
Due from other governments	1,171,844	1,150,915	1,171,844	1,150,915
Total Assets	<u>\$ 15,145,623</u>	<u>\$ 18,012,375</u>	<u>\$ 16,461,639</u>	<u>\$ 16,696,359</u>
Liabilities				
Due to other governments	\$ 15,145,623	\$ 18,012,375	\$ 16,461,639	\$ 16,696,359
Total Liabilities	<u>\$ 15,145,623</u>	<u>\$ 18,012,375</u>	<u>\$ 16,461,639</u>	<u>\$ 16,696,359</u>
TOTALS - ALL AGENCY FUNDS				
Assets				
Cash and investments	\$ 14,973,992	\$ 19,624,626	\$ 17,282,935	\$ 17,315,683
Receivables				
Delinquent special assessments	252,853	334,369	253,642	333,580
Accounts	416	292	416	292
Due from other governments	1,171,844	1,150,915	1,171,844	1,150,915
Total Assets	<u>\$ 16,399,105</u>	<u>\$ 21,110,202</u>	<u>\$ 18,708,837</u>	<u>\$ 18,800,470</u>
Liabilities				
Accounts payable	\$ 355,183	\$ 373,008	\$ 410,820	\$ 317,371
Due to other governments	15,149,833	18,017,348	16,468,078	16,699,103
Other liabilities	894,089	2,798,635	1,908,728	1,783,996
Total Liabilities	<u>\$ 16,399,105</u>	<u>\$ 21,188,991</u>	<u>\$ 18,787,626</u>	<u>\$ 18,800,470</u>

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**CAPITAL ASSETS USED IN THE OPERATION OF
GOVERNMENTAL FUNDS**

FOND DU LAC COUNTY, WISCONSIN

CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS

Comparative Schedules by Source

December 31, 2012

	2012	2011
Governmental funds capital assets:		
Work in progress	\$ 2,795,013	\$ 1,483,040
Land/land improvements	9,493,027	5,964,048
Buildings/building improvements	31,099,529	33,324,317
Machinery and equipment	2,748,105	3,286,637
Infrastructure	59,625,711	33,510,690
	<u>\$ 105,761,385</u>	<u>\$ 77,568,731</u>
Investment in governmental capital assets by fund:		
General Fund		
Land/land improvements	\$ 5,696,961	\$ 5,016,304
Buildings/building improvements	30,561,848	32,808,402
Machinery and equipment	2,247,164	2,807,689
Special Revenue Funds		
Work in progress	2,795,013	1,483,040
Land/land improvements	3,796,066	947,744
Buildings/building improvements	537,681	515,915
Machinery and equipment	500,941	478,948
Infrastructure	59,625,711	33,510,690
	<u>\$ 105,761,385</u>	<u>\$ 77,568,731</u>

FOND DU LAC COUNTY, WISCONSIN

CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS

Schedule By Function and Activity

December 31, 2012

	Land/Land Improvements	Buildings/ Building Improvements	Machinery & Equipment	Infra- structure	Less Accumulated Depreciation	Governmental Capital Assets Net
General Government:						
County Board	\$ -	\$ -	\$ 405	\$ -	\$ 405	\$ -
Clerk of Courts	-	341,075	215,063	-	325,551	230,587
Probate	-	8,770	9,465	-	9,915	8,320
Family Court Commissioner	-	-	34,901	-	24,597	10,304
Medical Examiner	-	-	20,642	-	20,009	633
Morgue	-	-	127,484	-	118,785	8,699
District Attorney	-	6,293	58,075	-	58,795	5,573
Victim/Witness Program	-	-	2,888	-	2,630	258
Corp Counsel	-	-	19,492	-	18,367	1,125
County Executive	-	8,571	10,431	-	12,125	6,877
Administration	-	-	818	-	95	723
County Clerk	-	3,342	35,065	-	31,270	7,137
Elections	-	-	111,595	-	109,656	1,939
Human Resources	-	5,040	27,313	-	19,177	13,176
Information Systems	-	45,764	1,308,616	-	966,986	387,394
Finance Dept.	-	4,754	243,099	-	238,839	9,014
County Treasurer	-	4,527	59,076	-	48,244	15,359
Land Information	-	852	24,270	-	19,157	5,965
Purchasing	-	4,329	13,020	-	12,926	4,423
Central Services	-	5,926	450,868	-	446,619	10,175
Telecommunications	-	-	36,441	-	17,117	19,324
Govt. Center	624,950	7,420,311	259,626	-	5,619,900	2,684,987
Safety Bldg	-	1,168,208	6,747	-	1,119,042	55,913

(Continued)

FOND DU LAC COUNTY, WISCONSIN

CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS

Schedule By Function and Activity (continued)

December 31, 2012

	Land/Land Improvements	Buildings/ Building Improvements	Machinery & Equipment	Infra- structure	Less Accumulated Depreciation	Governmental Capital Assets Net
General Government (continued):						
RM Meeting Room	5,447	27,397	1,511	-	31,859	2,496
Administrative Car Pool	-	-	82,479	-	82,479	-
Western Avenue Annex	-	953,452	1,649	-	415,263	539,838
Elm St. Property	-	34,295	-	-	13,013	21,282
Manis Property	-	5,253	-	-	2,966	2,287
Portland St. Property	-	501,860	-	-	164,078	337,782
Register of Deeds	-	15,306	229,382	-	181,212	63,476
Land Records	-	2,940	139,280	-	127,855	14,365
County Surveyor	-	-	14,142	-	14,040	102
Section Corner	-	-	4,693	-	4,693	-
Total General Government	630,397	10,568,265	3,548,536	-	10,277,665	4,469,533
Public Safety:						
Jail Bldg Maintenance	-	471,428	4,680	-	79,835	396,273
Sheriff	-	-	2,659,222	-	1,886,933	772,289
Sheriff Community Serv	-	-	6,911	-	6,911	-
Dispatch/Commun. Infrastructure	613,588	36,971	6,502,936	-	6,057,339	1,096,156
Jail	-	20,138,686	714,077	-	5,859,161	14,993,602
EMPG Emerg Mgmt	-	93,663	322,014	-	404,118	11,559
EPCRA Emerg Plan	-	-	31,110	-	26,174	4,936

(Continued)

FOND DU LAC COUNTY, WISCONSIN

CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS

Schedule By Function and Activity (continued)

December 31, 2012

	Land/Land Improvements	Buildings/ Building Improvements	Machinery & Equipment	Infra- structure	Less Accumulated Depreciation	Governmental Capital Assets Net
Public Safety (continued):						
Hazmat	-	-	28,384	-	28,384	-
Jail Huber Canteen	-	-	16,606	-	5,069	11,537
Total Public Safety	613,588	20,740,748	10,285,940	-	14,353,924	17,286,352
Health & Human Services:						
Health Dept	-	-	168,167	-	121,004	47,163
Inspection Program	-	6,438	38,744	-	33,549	11,633
Home Health	-	-	14,172	-	14,172	-
Tobacco Control	-	-	11,687	-	2,393	9,294
Public Health	-	-	28,106	-	26,654	1,452
WIC	-	-	41,559	-	31,042	10,517
Family Crt Counseling	-	-	7,681	-	7,641	40
Family Support	-	2,177	260,520	-	226,393	36,304
Senior Services	-	3,905	400,522	-	340,493	63,934
Veterans Services	1,710	-	82,507	-	57,368	26,849
Aging Nutrition	-	-	90,187	-	53,040	37,147
Dept of Community Programs	-	252,641	799,169	-	635,909	415,901
Dept of Social Services	-	607,281	952,689	-	873,122	686,848
Care Mgmt Organization	-	-	-	-	-	-
Total Health & Human Services:	1,710	872,442	2,895,710	-	2,422,780	1,347,082

(Continued)

FOND DU LAC COUNTY, WISCONSIN

CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS

Schedule By Function and Activity (continued)

December 31, 2012

	Land/Land Improvements	Buildings/ Building Improvements	Machinery & Equipment	Infra- structure	Less Accumulated Depreciation	Governmental Capital Assets Net
Culture/Recreation/Education:						
Parks	3,106,780	1,087,200	411,195	-	2,257,860	2,347,315
Recreation Trails	8,319	-	-	-	5,996	2,323
Fairgrounds	1,670,914	5,278,091	426,046	-	4,284,148	3,090,903
County Extension	-	-	153,249	-	140,968	12,281
UW-FDL Center	371,103	17,036,585	19,659	-	9,287,689	8,139,658
Total Culture/Recr/Education	5,157,116	23,401,876	1,010,149	-	15,976,661	13,592,480
Conservation/Development:						
Land Conservation	-	-	166,149	-	136,962	29,187
Planning	-	-	93,563	-	87,390	6,173
County Promotion	3,255,885	-	-	-	446,746	2,809,139
Environmental Services	-	-	46,669	-	44,940	1,729
POWTS Maintenance Program	-	-	18,109	-	16,717	1,392
Non-Metallic Mining	-	-	5,760	-	4,231	1,529
Total Conservation/Development	3,255,885	-	330,250	-	736,986	2,849,149
County Road/Bridge System						
Highway Infrastructure	3,796,065	-	-	95,112,560	32,691,836	66,216,789
Total General Capital Assets						
Allocated to Functions - Net	\$ 13,454,761	\$ 55,583,331	\$ 18,070,585	\$ 95,112,560	\$ 76,459,852	\$ 105,761,385

FOND DU LAC COUNTY, WISCONSIN

CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS

Schedule of Changes By Function and Activity

For the year ended December 31, 2012

	Governmental Capital Assets 01/01/12	Additions	Deductions	Governmental Capital Assets 12/31/12
General Government:				
County Board	\$ 405	\$ -	\$ -	\$ 405
Clerk of Courts	625,252	-	69,114	556,138
Probate	18,235	-	-	18,235
Family Court Commissioner	27,781	7,120	-	34,901
Medical Examiner	20,642	-	-	20,642
Morgue	126,004	1,480	-	127,484
District Attorney	65,990	-	1,622	64,368
Victim/Witness Program	2,888	-	-	2,888
Corp Counsel	19,492	-	-	19,492
County Executive	21,195	1,165	3,358	19,002
Administration	-	818	-	818
County Clerk	37,566	841	-	38,407
Elections	94,104	17,491	-	111,595
Human Resources	32,353	-	-	32,353
Information Systems	1,409,806	112,555	167,981	1,354,380
Finance Dept.	247,786	67	-	247,853
County Treasurer	60,202	3,401	-	63,603
Land Information	24,440	682	-	25,122
Purchasing	17,349	-	-	17,349
Central Services	456,794	-	-	456,794
Telecommunications	62,241	-	25,800	36,441
Govt. Center	8,338,355	27,533	61,001	8,304,887
Safety Bldg	1,330,620	-	155,665	1,174,955
RM Meeting Room	39,342	-	4,987	34,355
Administrative Car Pool	53,267	29,212	-	82,479
Western Avenue Annex	955,101	-	-	955,101
Elm St. Property	34,295	-	-	34,295
Manis Property	5,253	-	-	5,253
Portland St. Property	501,860	-	-	501,860
Register of Deeds	212,167	32,521	-	244,688
Land Records	133,069	9,151	-	142,220
County Surveyor	492,837	-	478,695	14,142
Section Corner	4,693	-	-	4,693
Total General Government	15,471,384	244,037	968,223	14,747,198

(Continued)

FOND DU LAC COUNTY, WISCONSIN

CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
Schedule of Changes By Function and Activity (Continued)

For the year ended December 31, 2012

	Governmental Capital Assets 01/01/12	Additions	Deductions	Governmental Capital Assets 12/31/12
Public Safety:				
Jail Bldg Maintenance	476,108	-	-	476,108
Sheriff	2,087,863	679,050	107,691	2,659,222
Sheriff Community Serv	6,911	-	-	6,911
Dispatch/Comm Infrastructure	7,122,768	38,391	7,664	7,153,495
Jail	20,825,526	27,437	200	20,852,763
EMPG Emerg Mgmt	415,677	-	-	415,677
EPCRA Emerg Plan	30,349	761	-	31,110
Hazmat	28,384	-	-	28,384
Jail Huber Canteen	5,779	10,827	-	16,606
Total Public Safety	30,999,365	756,466	115,555	31,640,276
Health & Human Services:				
Health Dept	169,738	-	1,571	168,167
Inspection Program	45,936	-	754	45,182
Home Health	14,172	-	-	14,172
Tobacco Control	5,808	5,879	-	11,687
Public Health	28,106	-	-	28,106
WIC	41,559	-	-	41,559
Family Crt Counseling	7,681	-	-	7,681
Family Support	260,904	4,285	2,492	262,697
Senior Services	403,302	1,125	-	404,427
Veterans Services	81,866	2,351	-	84,217
Aging Nutrition	78,722	26,720	15,255	90,187
Dept of Community Programs	955,930	146,566	50,686	1,051,810
Dept of Social Services	1,621,175	88,541	149,746	1,559,970
Total Health & Human Services	3,714,899	275,467	220,504	3,769,862

(Continued)

FOND DU LAC COUNTY, WISCONSIN

CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
Schedule of Changes By Function and Activity (Continued)

For the year ended December 31, 2012

	Governmental Capital Assets 01/01/12	Additions	Deductions	Governmental Capital Assets 12/31/12
Culture/Recreation/Education:				
Parks	4,617,246	2,320	14,391	4,605,175
Recreation Trails	8,319	-	-	8,319
Fairgrounds	7,260,455	114,596	-	7,375,051
County Extension	149,621	3,628	-	153,249
UW-FDL Center	17,427,347	-	-	17,427,347
Total Culture/Recr/Education	29,462,988	120,544	14,391	29,569,141
Conservation/Development:				
Land Conservation	144,288	21,861	-	166,149
Planning	91,318	2,245	-	93,563
Co Promotion/Econ Development	3,255,885	-	-	3,255,885
Environmental Services	45,858	811	-	46,669
POWTS Maintenance Program	18,109	-	-	18,109
Non-Metallic Mining	4,656	1,104	-	5,760
Total Conservation/Development	3,560,114	26,021	-	3,586,135
Total Governmental Capital Assets allocated to Functions	83,208,750	1,422,535	1,318,673	83,312,612
County Road/Bridge System	65,972,442	36,578,393	3,642,210	98,908,625
Total Governmental Capital Asset:	149,181,192	\$ 38,000,928	\$ 4,960,883	182,221,237
Accumulated Depreciation	(71,612,461)	\$ (6,605,482)	\$ (1,758,091)	(76,459,852)
Total Governmental Capital Assets - Net	\$ 77,568,731			\$ 105,761,385